IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)

MONDAY THE SIXTEENTH DAY OF JULY
TWO THOUSAND AND SEVEN

PRESENT
THE HON'BLE MR JUSTICE BILAL NAZKI
&
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO.9481 of 2003

Between:
Gnana Niketan Education Society,
Lalithanagar, Visakhapatnam,
Rep.by its Correspondent P.Sri Vishnu Das
And another

..... PETITIONERS

AND
Commissioner, Visakhapatnam Municipal
Corporation, Visakhapatnam and another

.....RESPONDENTS

THE HON'BLE SRI JUSTICE BILAL NAZKI
&
THE HON'BLE SRI JUSTICE S.ANANDA REDDY

WRIT PETITION No.9481 of 2003

ORDER: (per Hon'ble Sri Justice Bilal Nazki)

This writ petition is filed by the petitioner challenging the proceedings of the respondents issued under Revenue Recovery Act.

The learned counsel for the petitioners submits that the 1st petitioner school is exempted from property tax as per proceedings of the 1st respondent dated 20.02.1989. The learned counsel for the respondents submits that no tax has been levied by way of property tax, and tax levied is on account of water and drainage tax, scavenging tax, lighting, education and library cess, and there is no provision in the Municipal Corporation Act, which authorizes the authorities to give exemption of these taxes. The argument made by the learned counsel for the petitioner is that the property tax, enhanced from Rs.350/- to Rs.32.031/- is arbitrary.

The impugned proceedings disclose that the claim made by the respondents would not come under property tax. The petitioner has already been given exemption from payment of property tax. Therefore, We do not find any merit in this writ petition.

Accordingly, the Writ Petition is dismissed. No order as to costs.

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BILAL NAZKI,J

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S.ANANDA REDDY.J

Dated: 16.07.2007
Dsr